

Information Request AG-2-8

Referring to Exhibit 5, page 7 (“Allocation of Estimated Cost”), please provide a copy of the source documents, workpapers, calculations, formulas, and assumptions used to determine the amounts indicated on that page.

Response

The Company does not have any additional supporting documentation for its estimates of these costs. Please refer to Information Request AG-2-3 or Exhibit 5, page 7 of the Company’s filing for an explanation of these costs. These costs will be adjusted to reflect actual billings when the Company makes the final reconciliation of the transaction costs after closing.